

STATE OF MICHIGAN
DEPARTMENT OF LABOR & ECONOMIC GROWTH
MICHIGAN TAX TRIBUNAL

TRIBUNAL NOTICE 2004-4
Motions for Immediate Consideration.

Issued: June 24, 2004

2004-4 MOTIONS FOR IMMEDIATE CONSIDERATION. Motions for immediate consideration will no longer require a separate motion fee if included within a single pleading, or filed concurrently with the relevant motion. The Tribunal will wait to consider a motion for immediate consideration a minimum of seven days from the date of service.

Litigants responding to a motion for immediate consideration have asked for clarification of the time allowed for them to submit a response. Because the time for decision depends on the circumstances presented in the motion, and no rules are directly on point, the Tribunal members wish to establish a uniform internal procedure for all staff and that protects litigants.

In reviewing motions for immediate consideration, the Tribunal will seek an indication in the motion that the nonmoving party has received notice of the motion, the name of the person so notified, and whether the nonmoving party agrees to or opposes the request for immediate consideration.

With this information, the Tribunal will minimally wait seven days after service of the motion before rendering a decision. Lacking this information, the Tribunal will minimally wait 14 days before rendering a decision, to ensure that the nonmoving party has adequate notice and time to file a response. The Tribunal may also confirm the contact, advice, and receipt of notice by telephone.

If the Tribunal determines that immediate denial is warranted, it will do so without waiting for a response from the nonmoving party. For motions that require action prior to the expiration of the time period for the filing of the response, the moving parties must also explain why the motion was not filed sooner.